

District Attorney of the Ninth Judicial District

Rapides Parish, Louisiana

December 31, 2004

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Release Date 7-13-05

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2004**

Table of Contents

	<u>Exhibit</u>	<u>Page</u>
Independent Auditor's Report.....		1-2
Required Supplemental Information - Part I		
Management's Discussion and Analysis		3-9
Basic Financial Statements		10
Government-Wide Financial Statements		11
Statement of Net Assets	A	12
Statement of Activities	B	13
Fund Financial Statements		14
Balance Sheet - Governmental Funds	C	15
Reconciliation of the Governmental Funds Balance Sheet to the		
Statement of Net Assets	D	16
Statement of Revenues, Expenditures, and Changes in		
Fund Balances - Governmental Funds.....	E	17
Reconciliation of the Statement of Revenues, Expenditures, and		
Changes in Fund Balances of Governmental Funds to the		
Statement of Activities	F	18
Statement of Assets and Liabilities – Fiduciary Funds	G	19
Notes to Basic Financial Statements.....		20-31
Required Supplemental Information - Part II.....		32
Schedules of Revenues, Expenditures, and Changes in Fund		
Balance – Budgets and Actual		
General Fund	H	33
Title IV-D Fund	I	34
Supplemental Information.....		35
General Fund		
Balance Sheet.....	J-1	36
Statement of Revenues, Expenditures, and Changes in		
Fund Balance - Final Budget and Actual	J-2	37-38
Special Revenue Fund - Title IV-D Fund		
Balance Sheet.....	K-1	39
Statement of Revenues, Expenditures, and Changes in		
Fund Balance - Final Budget and Actual	K-2	40

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2004**

Table of Contents

	<u>Exhibit</u>	<u>Page</u>
Agency Funds		42
Fiduciary Fund Types – All Agency Funds – Combining Balance Sheet	L-1	43
Fiduciary Fund Types – All Agency Funds – Combining Statement of Changes in Assets and Liabilities	L-2	44
Other Report Required by <i>Government Auditing Standards</i>		45
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>		46-48
Schedule of Findings and Questioned Costs		49-51
Management's Corrective Action Plan		52
Management's Summary Schedule of Prior Audit Findings.....		53



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

The Honorable James C. Downs
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 2004, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Attorney's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, as of December 31, 2004, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 27, 2005, on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

MARVIN A. JUNEAU, C.P.A.
H. FRED RANDOW, C.P.A.
ERNEST F. SASSER, C.P.A.

ROBERT L. LITTON, C.P.A.
ROBERT W. DYORAK, C.P.A.
REBECCA B. MORRIS, C.P.A.

MICHAEL A. JUNEAU, C.P.A.
JAMES N. BALLARD, C.P.A.
L. PAUL HOOD, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

The Honorable James C. Downs
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

The management's discussion and analysis and budgetary comparison information labeled "Required Supplemental Information" in the table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit this information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Ninth Judicial District's basic financial statements. The information labeled as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The individual fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Payne, Moore & Herrington, LLP

Certified Public Accountants

May 27, 2005

Required Supplemental Information – Part I
Management's Discussion and Analysis

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2004**

Management's Discussion and Analysis (MD&A)

The following discussion and analysis of the District Attorney of the Ninth Judicial District's financial performance provides an overview of the financial activity for the fiscal year ending December 31, 2004. The analysis should give the reader a snapshot of the financial health of the District Attorney as of that date and an indication of the strengths and weaknesses for the next few years. GASB Statement 34 was adopted for the previous year so a comparative analysis is available.

UNDERSTANDING THIS ANNUAL REPORT

The annual report consists of a series of financial statements and notes or explanations to those financial statements.

Government-Wide Financial Statements

The Government-Wide Financial Statements provide a broad view of the District Attorney's operations. The Statement of Net Assets and the Statement of Activities, which appear first in the District Attorney's financial statements, report information on the District Attorney as a whole and its activities in a manner which is similar to a private-sector business. These statements include all assets and liabilities, and are prepared using the accrual basis of accounting. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Assets presents all of the District Attorney's assets and liabilities, with the difference between the two reported as "net assets". Over time, increases or decreases in the District Attorney's assets may serve as a useful indicator of whether the District Attorney's financial position is improving or deteriorating. The net assets related to capital assets and related long-term debt are shown separate on the Statement of Net Assets, because those net assets are not readily available for use in the operations of the District Attorney's Office.

The Statement of Activities presents information showing how the District Attorney's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in the statement for some items that will not result in cash flows until future fiscal periods, such as earned but unused vacation leave.

The Statement of Net Assets and Statement of Activities report the governmental activities of the District Attorney. All of the District Attorney's services are reported here, including general prosecution, child support and debt service.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2004**

Management's Discussion and Analysis (MD&A)

Fund Financial Statements

Government Funds

The District Attorney's fund financial statements follow the Government-Wide statements and provide detailed information about the District Attorney's most significant funds, not the District as a whole. All of the District Attorney's services are reported in governmental funds which focus on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District Attorney's operations and the services it provides. The comparison of the budget to the actual expenditures is a financial tool used by the District Attorney in making financial decisions. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs. The relationship (or difference) between governmental activities reported in the Statement of Net Assets and Statement of Activities and governmental funds is reconciled in the financial statements. The largest part of these differences are related to reporting capital assets and related accumulated depreciation and long-term debt in the Government-Wide Financial Statements.

Fiduciary Funds

The District Attorney is the trustee, or fiduciary, for several agency funds. All of the District Attorney's fiduciary activities are reported in the Statement of Assets and Liabilities, which follows the fund financial statements. These activities have been excluded from the District Attorney's other financial statements because the District Attorney cannot use these assets to finance its operations. The District Attorney is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements and are located after the basic financial statements.

CONDENSED FINANCIAL INFORMATION

This is the second year the Statement of Net Assets and the Statement of Activities have been reported. Following is a comparison of the data from the previous year to the data in the current year.

	Net Assets			
	<u>12/31/03</u>	<u>12/31/04</u>	<u>Inc.(Dec.)</u>	<u>%Inc. (Dec.)</u>
Current assets	501,868	483,923	(17,945)	(4%)
Capital assets	543,596	425,314	(118,282)	(22%)
Total Assets	1,045,464	909,237	(136,227)	(13%)

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2004**

Management's Discussion and Analysis (MD&A)

	<u>12/31/03</u>	<u>12/31/04</u>	<u>Inc.(Dec.)</u>	<u>%Inc. (Dec.)</u>
Long-term debt outstanding	200,366	160,037	(40,329)	(20%)
Other liabilities	<u>345,494</u>	<u>363,085</u>	<u>17,591</u>	<u>5%</u>
Total Liabilities	<u>545,860</u>	<u>523,122</u>	<u>22,738</u>	<u>(4%)</u>
Net assets				
Invested in capital assets net of related debt (adjusted)	303,473	300,314	(3,159)	(1%)
Unrestricted	<u>121,008</u>	<u>85,801</u>	<u>(35,207)</u>	<u>(29%)</u>
Total Net Assets	<u>424,481</u>	<u>386,115</u>	<u>(38,366)</u>	<u>(9%)</u>

Change in Net Assets

	<u>12/31/03</u>	<u>12/31/04</u>	<u>Inc.(Dec.)</u>	<u>%Inc. (Dec.)</u>
Program revenues				
Charges for services	615,979	958,718	342,739	56%
Operating grants and contributions	2,396,075	2,379,059	(17,016)	(1%)
Capital grants and contributions	3,928	-	(3,928)	(100%)
General revenues				
Interest earnings	4,469	4,076	(393)	(9%)
Miscellaneous	14,207	-	(14,207)	(100%)
Loss on disposal of assets	<u>-</u>	<u>(2,313)</u>	<u>(2,313)</u>	<u>(100%)</u>
Total Revenues	<u>3,034,658</u>	<u>3,339,540</u>	<u>304,882</u>	<u>10%</u>
Functions/Program Expenses				
Current				
Judicial	2,525,163	2,659,773	134,610	(5%)
Judicial - child support	684,925	710,296	25,371	(4%)
Interest expense	<u>9,500</u>	<u>7,837</u>	<u>(1,663)</u>	<u>18%</u>
Total Expenses	<u>3,219,588</u>	<u>3,377,906</u>	<u>158,318</u>	<u>5%</u>
Change in Net Assets	(184,930)	(38,366)	146,564	79%
Net Assets,				
Beginning of year (adj.)	<u>609,411</u>	<u>424,481</u>	<u>(184,930)</u>	<u>30%</u>
Net Assets, End of Year	<u>424,481</u>	<u>386,115</u>	<u>(38,366)</u>	<u>(9%)</u>

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2004**

Management's Discussion and Analysis (MD&A)

ANALYSIS OF FINANCIAL POSITION AND RESULTS OF OPERATIONS

The Statement of Net Assets and the Statement of Activities report information about the District Attorney as a whole and about its activities in a way that reports on how the whole entity performed financially. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. These two statements report the District Attorney's net assets and changes in them. You can think of the District Attorney's net assets - the difference between assets and liabilities - as one way to measure the District Attorney's financial health, or financial position. Over time, increases or decreases in the District Attorney's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial facts, however, such as changes in the District Attorney's judicial caseload and number of individuals participating in the pretrial intervention program, to assess the overall health of the District Attorney.

The entity as a whole lost \$38,366 in 2004. This is a 9% decrease in net assets. There was also a loss in the prior year. These losses are a result of losing the administrative fee from the child support grant. However, an increase in fines and costs collections made this loss considerably smaller than last year, and these collections should increase in 2005. There is not enough in the unrestricted assets to sustain a continued similar deficit in future years. The District Attorney has obtained additional grants for the next fiscal year resulting in excess budgeted revenues over budgeted expenditures for 2005.

Unrestricted net assets - the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - is \$85,801 at the end of the year.

Operating grants and contributions (\$2.4 million) represents 72% of total revenues. \$1.5 million of contributions represents on-behalf payments for salary and related benefits paid by the Rapides Parish Police Jury and the State of Louisiana. The District Attorney has obtained two additional warrants for Assistant District Attorneys from the State of Louisiana effective August 1, 2005. The District Attorney could not operate without this financial assistance. The Rapides Parish Police Jury also provides office space in the district courthouse for the District Attorney and some of his employees.

SIGNIFICANT TRANSACTIONS AND CHANGES IN INDIVIDUAL FUNDS

There is a loss of \$36,536 in the General Fund for 2004. As discussed earlier, the District Attorney has obtained additional grants for 2005 to avoid a deficit for next year.

The General Fund has an accumulated fund balance of \$104,000 as of December 31, 2004. About \$89,000 has been set aside (designated) to pay off the debt on a building.

The Title IV-D Fund usually breaks close to even since it reports on a reimbursable grant related to child support. However, in 2004, the money expended in the IV-D program exceeded the three year contract amount, creating a \$26,000 loss that the General Fund had to cover.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2004**

Management's Discussion and Analysis (MD&A)

BUDGET VARIATIONS IN GENERAL FUND

The District Attorney adopts its own budget without including on-behalf payments, and then adds the Rapides Parish Police Jury and State of Louisiana budget amounts for the on-behalf payments to get its budget amounts included in these financial statements.

An original budget was adopted and one amended budget was adopted later in the year once it was noticed that the revenues and expenditures were not materializing the same as the budgeted amounts. The original budget showed a \$43,000 excess in revenues, while the amended budget showed a \$20,000 excess in revenues.

Expenditures remained virtually the same except for an increase in salaries of \$47,000. Actual expenditures came in \$10,000 over actual revenues. In addition, \$26,456 was transferred to the Title IV-D Fund from the General Fund to cover unreimbursed expenditures of the Title IV-D Fund.

CAPITAL ASSETS AND LONG-TERM DEBT ACTIVITY

Capital Assets

At the end of 2004, the District Attorney had \$425,000 invested in a building, vehicles and office equipment. This amount represents a 21% decrease from last year due to depreciation amounts for 2004, and due to a purging of the inventory control program of all furniture and equipment which had been placed out of service due to age and use.

**Capital Assets, Net of Depreciation
December 31, 2004**

Buildings and improvements	\$ 308,910
Office equipment and furnishings	59,799
Vehicles	<u>56,605</u>
Capital Assets, Net	\$ 425,314

Debt

At the end of 2004, the District Attorney had outstanding certificates of indebtedness relating to the building it owns in the amount of \$125,000. During 2004, \$40,000 was paid in principal payments. Monies in the amount of \$66,000 were deposited this year into a separate account to make payments on this debt.

CURRENTLY KNOWN FACTS, DECISIONS OR CONDITIONS EXPECTED TO HAVE A SIGNIFICANT EFFECT ON NEXT YEAR AND BEYOND

The child support enforcement contract for the Title IV-D fund has been approved for the fiscal period July 1, 2004 through June 30, 2005, and is expected to be approved for the fiscal year July 1, 2005 through June 30, 2006, with a slight increase over the current contract amount.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2004**

Management's Discussion and Analysis (MD&A)

Additional grants and warrants from the State of Louisiana will be obtained to assist in payment of salaries and related benefits to employees and other operating costs. There should be an increase in the bond fees, driver's license reinstatement fees and worthless check collections in future years. Budgeted revenues cover budgeted expenditures for 2005.

The District Attorney will receive the final installment of approximately \$55,000 for the cost of prosecution of an environmental crime, as well as \$50,000 for the prosecution of a gambling crime.

CONTACTING THE DISTRICT ATTORNEY'S MANAGEMENT

This financial report is designed to provide our taxpayers and creditors with a general overview of the District Attorney's finances and to show the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District Attorney's Finance Officer, Paula Brady, at P. O. Drawer 1472, Alexandria, LA 71309.

Basic Financial Statements

**Government-Wide
Financial Statements (GWFS)**

District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Net Assets
Governmental Activities
December 31, 2004

Exhibit A

Assets

Cash		\$ 108,498
Certificates of deposit		97,048
Receivables		261,486
Interest receivable		383
Prepaid expenses		16,508
Capital assets, net of depreciation		
Depreciable		
Buildings and improvements	308,910	
Equipment and furniture	59,799	
Vehicles	56,605	
Total Assets	<u> </u>	<u>425,314</u>
		<u>909,237</u>

Liabilities

Accounts payable		363,085
Long-term liabilities		
Due within one year		
Compensated absences	35,037	
Due in more than one year		
Certificate of indebtedness	125,000	160,037
Total Liabilities	<u> </u>	<u>523,122</u>

Net Assets

Invested in capital assets, net of related debt		300,314
Unrestricted		85,801
<u>Total Net Assets</u>		<u>\$ 386,115</u>

The accompanying notes are an integral part of the financial statements.

District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Activities
Governmental Activities
Year Ended December 31, 2004

Exhibit B

		Program Revenues		Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Functions/Programs				
General government - judicial	\$ 2,659,773	\$ 958,718	\$ 1,675,923	\$ (25,132)
General government - judicial - Title IV-D	710,296	-	703,136	(7,160)
Interest on long-term debt	7,837	-	-	(7,837)
Total Governmental Activities	<u>\$ 3,377,906</u>	<u>\$ 958,718</u>	<u>\$ 2,379,059</u>	<u>(40,129)</u>
General Revenues				
Investment earnings				4,076
Loss on disposal of assets				(2,313)
Total General Revenues				<u>1,763</u>
Change in Net Assets				(38,366)
Net Assets, Beginning of Year				499,604
Prior Period Adjustment - Correction of Error				(75,123)
Net Assets, Beginning of Year as Adjusted				<u>424,481</u>
<u>Net Assets, End of Year</u>				<u>\$ 386,115</u>

The accompanying notes are an integral part of the financial statements.

Fund Financial Statements

District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Balance Sheet
Governmental Funds
December 31, 2004

Exhibit C

	<u>General Fund</u>	<u>Title IV-D Fund</u>	<u>Total Governmental Funds</u>
Assets			
Cash	\$ 106,394	\$ 2,104	\$ 108,498
Certificates of deposit	97,048	-	97,048
Receivables	123,610	113,048	236,658
Interest receivable	383	-	383
Interfund receivables	43,999	-	43,999
<u>Total Assets</u>	<u>\$ 371,434</u>	<u>\$ 115,152</u>	<u>\$ 486,586</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 267,104	\$ 95,981	\$ 363,085
Interfund payables	-	19,171	19,171
Total Liabilities	267,104	115,152	382,256
Fund balances			
Unreserved			
Designated	88,875	-	88,875
Undesignated	15,455	-	15,455
Total Fund Balances	104,330	-	104,330
<u>Total Liabilities and Fund Balances</u>	<u>\$ 371,434</u>	<u>\$ 115,152</u>	<u>\$ 486,586</u>

The accompanying notes are an integral part of the financial statements.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Assets
December 31, 2004**

Exhibit D

Total Fund Balances, Governmental Funds	\$ 104,330
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not current financial resources and therefore, are not reported in this fund financial statement but are reported in the governmental activities of the Statement of Net Assets.	425,314
Some liabilities, (such as long-term compensated absences and long-term debt), are not due and payable in the current period and are not included in the fund financial statement but are included in the governmental activities of the Statement of Net Assets.	(160,037)
Costs incurred which benefit more than one period are recorded as an expenditure in the fund financial statement when paid. The portion relating to the next fiscal year is reported as prepaid expenses in the Statement of Net Assets.	16,508
<u>Net Assets of Governmental Activities in the Statement of Net Assets</u>	<u>\$ 386,115</u>

The accompanying notes are an integral part of the financial statements.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended December 31, 2004**

Exhibit E

	General Fund	Title IV-D Fund	Total Governmental Funds
Revenues			
Intergovernmental	\$ 1,730,261	\$ 703,136	\$ 2,433,397
Fees, commissions, and fines	570,912	-	570,912
Charges for services	180,678	-	180,678
Rentals, leases, and royalties	30,000	-	30,000
Investment earnings	4,011	65	4,076
Miscellaneous	152,790	-	152,790
Total Revenues	2,668,652	703,201	3,371,853
Expenditures			
Current			
General government - judicial	2,628,678	-	2,628,678
General government - judicial- Title IV-D	-	729,657	729,657
Capital outlay	2,217	-	2,217
Debt service			
Principal	40,000	-	40,000
Interest and other charges	7,837	-	7,837
Total Expenditures	2,678,732	729,657	3,408,389
Deficiency of Revenues over Expenditures	(10,080)	(26,456)	(36,536)
Other Financing Sources (Uses)			
Transfers in	-	26,456	26,456
Transfers out	(26,456)	-	(26,456)
Total Other Financing Sources (Uses)	(26,456)	26,456	-
Net Change in Fund Balances	(36,536)	-	(36,536)
Fund Balances, Beginning of Year	140,866	-	140,866
<u>Fund Balances, End of Year</u>	<u>\$ 104,330</u>	<u>\$ -</u>	<u>\$ 104,330</u>

The accompanying notes are an integral part of the financial statements.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
Year Ended December 31, 2004**

Exhibit F

Net Change in Fund Balances - Total Governmental Funds	\$	(36,536)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period. This is the amount by which depreciation expense, \$43,063, exceeded capital outlays, \$2,217, in the current period.		(40,846)
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Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net assets differs from the change in fund balance by the undepreciated cost of the asset sold.		(2,313)
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Governmental funds report debt proceeds as current financial resources. In contrast, the Statement of Activities treats the issuance of debt as a liability. Governmental funds report repayment of debt principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which proceeds exceeded repayments.		40,000
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Governmental funds report expenditures for compensated absences (vacation and sick leave) as the amounts are actually paid. In contrast, the Statement of Activities recognizes these operating expenses as the amounts are earned during the year. This is the (increase) decrease in vacation and sick leave accrued.		329
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Governmental funds recognize prepaid costs as an expenditure when paid. In contrast, the Statement of Activities allocates prepaid expenses over the period for which the expense is related. This is the increase (decrease) in prepaid expenses.		1,000
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<u>Change in Net Assets of Governmental Activities</u>	\$	(38,366)
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The accompanying notes are an integral part of the financial statements.

District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Assets and Liabilities
Fiduciary Funds
December 31, 2004

Exhibit G

		<u>Agency Funds</u>
Assets		
Cash		\$ 186,029
Seized vehicles		50,695
Jewelry and other seized assets		<u>1,107</u>
<u>Total Assets</u>		<u>\$ 237,831</u>
Liabilities		
Interfund payables		\$ 24,828
Amount held for others		<u>213,003</u>
<u>Total Liabilities</u>		<u>\$ 237,831</u>

The accompanying notes are an integral part of the financial statements.

Notes to Basic Financial Statements

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2004**

Notes to Basic Financial Statements

1. Reporting Entity and Significant Accounting Policies

The financial statements of the District Attorney of the Ninth Judicial District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of the District Attorney's accounting policies are described below.

Reporting Entity

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years.

In evaluating how to define the District Attorney for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organization" are: the capacity for the organization to have its own name; the right for the organization to sue and be sued in its own name without recourse to the primary government; and the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include: appointment of a voting majority of the organization's governing body; ability for primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or improve specific financial burdens on the primary government; and fiscal dependence of the organization. Based upon the application of these criteria, there are no component units of the District Attorney.

The District Attorney of the Ninth Judicial District is a part of the district court system of the State of Louisiana. However, the District Attorney operates autonomously from the State of Louisiana and independently from the district court system. The District Attorney does, however, rely upon the Rapides Parish Police Jury for facility space and certain other costs. Therefore, under GAAP and guidelines issued by the Louisiana Legislative Auditor, the District Attorney is considered a component unit of the Rapides Parish Police Jury. This report only includes all funds that are controlled by or dependent upon the District Attorney of the Ninth Judicial District.

Basis of Presentation

The District Attorney's Basic Financial Statements consist of Government-Wide Financial Statements, including a Statement of Net Assets and a Statement of Activities, and Fund Financial Statements, which provide a more detailed level of financial information.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2004**

Notes to Basic Financial Statements

Government-Wide Financial Statements – The Government-Wide Financial Statements include the Statement of Net Assets and the Statement of Activities. These statements report financial information for the District Attorney as a whole.

Fiduciary activities are not included at the government-wide reporting level. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the Fund Financial Statement level. Individual funds are not displayed. The Statement of Net Assets presents the financial position of the governmental activities at year-end.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District Attorney's governmental activities. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The District Attorney does not allocate indirect expenses to functions in the Statement of Activities. The Statement of Activities reports the expenses of a given function offset by program revenues directly connected with the functional program. Program revenues include: (1) charges for services which report fees and other charges to users of the District Attorney's services; (2) operating grants and contributions that are restricted to meeting the operational activities of a function; and (3) capital grants and contributions which fund the acquisition of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is to which functions the revenues are restricted. Revenues not classified as program revenues are presented as general revenues, which include interest and other unrestricted revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the District Attorney.

Fund Financial Statements – The financial transactions of the District Attorney are recorded in individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that include its assets, liabilities, fund equity, revenues, and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with legal and contractual provisions.

Funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types". The following fund types are used by the District Attorney's office:

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (Special Revenue Funds). The Fund Financial Statements report financial information by major funds and non-major funds. However, there are no non-major funds at this time. The following Governmental Funds are considered major funds:

General Fund - The General Fund is used to account for the twelve percent (12%) commission on fines collected, the thirty percent (30%) commission on bonds forfeited, the twenty percent (20%) commission on forfeited assets, the twenty-five (25%) commission from the Louisiana Commissioner of Insurance, the \$10 commission on court costs, certain grants not accounted for in a special revenue fund, legal fees received from other governmental units, fees for collection on worthless checks, and pretrial intervention income, and to account for resources traditionally associated with the District Attorney which are not required to be accounted for in another fund.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2004**

Notes to Basic Financial Statements

Title IV-D Fund – Special Revenue Fund – The Title IV-D Fund is used to account for expenditure and subsequent receipt of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975 to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of this fund is to account for the operations in enforcement of the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. The District Attorney accounts for its agency funds in this category. Agency funds consist of the Restitution Fund, Worthless Checks Fund, Special Asset Forfeiture Trust Fund, and the Bond Forfeiture Fund. They consist of monies deposited for restitution to victims of certain crimes, payment of worthless checks, money and property seized in illegal activities, and forfeited bonds. Disbursements from the various funds are made to the appropriate agencies, litigants, merchants, and others as prescribed by statute.

Basis of Accounting/ Measurement Focus

Government-Wide Financial Statements (GWFS)

The Government-Wide Financial Statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenditures are recognized when incurred.

Fund Financial Statements (FFS)

Governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for government funds.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the Government-Wide Financial Statements. Major individual governmental funds are reported as separate columns in the Fund Financial Statements.

Fund Financial Statements report detailed information about the District Attorney's office. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

Governmental Funds

All governmental funds are accounted for using a current financial resources measurement focus. All governmental fund types and agency funds use the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The modified accrual basis of accounting is used by all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available).

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2004**

Notes to Basic Financial Statements

"Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Commissions on fines, bond forfeitures, and court costs are considered "measurable" when in the hands of the collecting government agencies and are recognized as revenue at that time. Grants are recorded when the District Attorney is entitled to the funds. Substantially all other revenues are recorded when received. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Fiduciary Funds

The District Attorney has four agency funds. Unlike other types of funds, agency funds report only assets and liabilities. Therefore, agency funds cannot be said to have a measurement focus; however, they use the modified accrual basis of accounting to recognize receivables and payables.

Budgets

The District Attorney's General Fund and Special Revenue Fund budgets are adopted as part of the Rapides Parish Police Jury budget. Any amendments are made by the District Attorney. The budgeted amounts are prepared on a cash basis of accounting. Adjustments necessary to convert the budget information to the modified accrual basis are considered immaterial. All annual appropriations lapse at year-end.

Cash and Certificates of Deposit

Cash includes amounts on hand as well as amounts in demand deposits and interest-bearing demand deposits. Certificates of deposit include time deposits with a maturity in excess of 90 days when purchased. Under state law, the District Attorney may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with banks organized under Louisiana law, or any other state in the United States of America, or under laws of the United States of America. Certificates of deposit are stated at fair value.

Short-term Interfund Receivables/Payables

Short-term interfund loans are classified as "interfund receivables/payables". These interfund receivables/payables are eliminated for reporting in the Statement of Net Assets.

Prepaid Expenses

In the Government-Wide Financial Statements, prepaid amounts for insurance and dues are reported as prepaid expenses since the expense benefits the next fiscal year. In the Fund Financial Statements, these items are recorded as expenditures when paid.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2004**

Notes to Basic Financial Statements

Capital Assets

In the Government-Wide Financial Statements, capital assets are valued at historical cost or estimated cost if historical cost is not known. Donated assets, if any, are valued at estimated fair market value on date of donation. Capital assets are depreciated on a straight-line method over their estimated useful lives. A capitalization threshold of \$300 has been adopted for reporting purposes.

General fixed assets provided by the Rapides Parish Police Jury are not recorded on the financial statements of the District Attorney.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized.

In the Fund Financial Statements, general fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as expenditures in governmental funds. No provision is made for depreciation on general fixed assets in the Fund Financial Statements since the full cost is expensed at the time of purchase.

Compensated Absences

Full-time employees of the District Attorney earn 15 days of annual leave and 18 days of sick leave each year. Annual leave can be accumulated and carried over up to a maximum of 20 days. Upon termination or retirement, all accumulated sick leave lapses while accumulated annual leave is paid. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

An expense and a liability for compensated absences are recognized as the annual leave is earned in the Government-Wide Financial Statements. Leave time accumulated by employees of the General Fund is mainly the responsibility of the Rapides Parish Police Jury. The amount reported in the Government-Wide Financial Statements represents the estimated liability attributable to the employees of the Special Revenue Fund and a portion of the estimated liability attributable to the employees paid through the General Fund.

No accrued current expenditures are reported in the Fund Financial Statements since such amounts are considered immaterial.

Long-Term Liabilities

Long-term liabilities expected to be financed from governmental funds are not reported in the Balance Sheet for the Fund Financial Statements. Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund in the Fund Financial Statements. All liabilities, including long-term debt, are included on the face of the Statement of Net Assets in the Government-Wide Financial Statements. Interest expense on long-term debt is recognized in the Government-Wide Financial Statements as the interest accrues, regardless of when it is due.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2004**

Notes to Basic Financial Statements

Net Assets

Net Assets are reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

In cases where the District Attorney receives restricted and unrestricted monies for the same purpose, the restricted monies are used first.

Fund Equity

Designated fund balances represent tentative plans for future use of financial resources.

Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

Interfund balances are eliminated in the Government-Wide Financial Statements.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2. Cash and Certificates of Deposit

At December 31, 2004, the District Attorney had cash and certificates of deposits as follows:

Cash – Governmental Funds	\$ 108,498
Cash – Fiduciary Funds	186,029
Certificates of deposit – Governmental Funds	<u>97,048</u>
	\$ 391,575

At year-end, the carrying amount of the District Attorney's deposits (demand deposits and certificates of deposit) was \$391,575. The bank balances totaled \$643,380, including certificates of deposit, and are categorized as follows:

	<u>Governmental Funds</u>	<u>Fiduciary Funds</u>	<u>Certificates of Deposit</u>	<u>Total</u>
Insured (federal deposit insurance)	\$ 253,356	\$ 63,131	\$ 8,054	\$ 324,541
Collateralized (Category I)	<u>177,067</u>	<u>52,778</u>	<u>88,994</u>	<u>318,839</u>
	\$ 430,423	\$ 115,909	\$ 97,048	\$ 643,380

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2004**

Notes to Basic Financial Statements

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the agent bank.

3. Receivables

Grants	\$ 134,167
LACE reimbursements	11,598
Due from other governmental entities	35,893
Cost of prosecution	55,000
Other	<u>24,828</u>
	\$ 261,486

4. Interfund Receivables/Payables and Transfers

<u>Receivable Fund</u>	<u>Payable Fund</u>	
General Fund	Title IV-D Fund	\$ 19,171
General Fund	Restitution Fund	2,641
General Fund	Worthless Checks Fund	2,882
General Fund	Special Asset Forfeiture Trust Fund	19,121
General Fund	Bond Forfeiture Fund	<u>184</u>
		\$ 43,999

Balances at year-end result from transfers made by the General Fund to Title IV-D Fund for costs not yet reimbursed by the Title IV-D grant and routine timing differences between the dates that receipts are incurred and reimbursements are made from the various Fiduciary Funds.

<u>Transfer In</u>	<u>Transfer Out</u>	
Title IV-D Fund	General Fund	\$ 26,456

Transfers were made to the Title IV-D Fund for expenditures incurred over the maximum Title IV-D grant contract amount.

5. Capital Assets

	<u>January 1, 2004</u>	<u>Additions</u>	<u>Deductions</u>	<u>December 31, 2004</u>
Governmental Activities				
Buildings and improvements	\$ 374,182	\$	\$	\$ 374,182
Equipment and furniture	522,876	2,217	(161,759)	363,334
Vehicles	<u>134,087</u>			<u>134,087</u>
Total Capital Assets	1,031,145	2,217	(161,759)	871,603

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2004**

Notes to Basic Financial Statements

	<u>January 1, 2004</u>	<u>Additions</u>	<u>Deductions</u>	<u>December 31, 2004</u>
Less				
Accumulated depreciation				
Buildings and improvements	55,917	9,355		65,272
Equipment and furniture	437,814	25,167	(159,446)	303,535
Vehicles	<u>68,941</u>	<u>8,541</u>		<u>77,482</u>
Total Accumulated Depreciation	<u>562,672</u>	<u>43,063</u>	<u>(159,446)</u>	<u>446,289</u>
Capital Assets, Net	\$ 468,473	\$ (40,846)	\$ (2,313)	\$ 425,314

Depreciation expense was charged to functions as follows:

Governmental Activities	
General Government - Judicial	\$ 30,090
General Government - Judicial – Title IV-D	<u>12,973</u>
Total Depreciation Expense for Governmental Activities	\$ 43,063

6. Changes in Agency Funds

	<u>January 1, 2004</u>	<u>Additions</u>	<u>Deductions</u>	<u>December 31, 2004</u>
Restitution	\$ 14,026	\$ 57,648	\$ (53,394)	\$ 18,280
Worthless Checks	3,997	645,121	(637,647)	11,471
Special Asset Forfeiture Trust	239,106	194,916	(228,192)	205,830
Bond Forfeiture	<u>500</u>	<u>2,000</u>	<u>(250)</u>	<u>2,250</u>
	\$ 257,629	\$ 899,685	\$ (919,483)	\$ 237,831

7. Long-Term Liabilities

	<u>Compensated Absences</u>	<u>Certificates of Indebtedness</u>
Balance, beginning of year	\$ 35,366	\$ 165,000
Additions	37,085	
Deductions	<u>(37,414)</u>	<u>(40,000)</u>
Balance, end of year	35,037	125,000
Due within one year	<u>35,037</u>	
Due in more than one year	\$ -	\$ 125,000

Certificate Of Indebtedness

On January 6, 1998, a certificate of indebtedness in the amount of \$360,000 was issued for the District Attorney of the Ninth Judicial District to finance the purchase and improvements to a building on Murray Street in Alexandria. The debt is to be repaid with excess General Fund revenues. The interest rate is 4.75% per annum. Interest is payable semiannually on January 1 and July 1 of each year, commencing July 1, 1998. Principal is payable in annual installments between \$30,000 and \$45,000 on January 1 of each year commencing January 1, 1999.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2004**

Notes to Basic Financial Statements

Annual debt service requirements to maturity for certificate of indebtedness, including interest of \$12,113, are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$	\$ 2,969	\$ 2,969
2006	40,000	4,988	44,988
2007	40,000	3,087	43,087
2008	45,000	1,069	46,069
	<u>\$ 125,000</u>	<u>\$ 12,113</u>	<u>\$ 137,113</u>

8. Prior Period Adjustment

The Government-Wide Financial Statements include a prior period adjustment decreasing net assets by \$75,123 to correctly record depreciation on capital assets from prior periods.

9. Designated Fund Balance

The District Attorney transfers \$5,500 per month to the Judicial Enforcement District account to be used to pay the principal and interest related to the certificate of indebtedness. The amount shown in the governmental funds balance sheet as designated fund balance represents the amount remaining in the Judicial Enforcement District account at year-end after subtracting the payment for the interest and principal on the certificate of indebtedness due in January.

10. Lease and Rental Commitments

The District Attorney has entered into an operating lease for copy equipment used in the Title IV-D program. The lease expires in October 2006 and has a monthly lease payment of \$313. Total equipment lease expense for 2004 was \$3,756.

The General Fund charges rent to the Title IV-D program on a monthly basis for their use of facility space. The Title IV-D Fund pays \$2,500 per month. This transaction is eliminated in the Government-Wide Financial Statements.

Under the terms of the equipment operating lease at December 31, 2004, future minimum lease payment requirements are as follows:

<u>Year</u>	<u>Amount</u>
2005	\$ 3,756
2006	3,129
	<u>\$ 6,885</u>

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2004**

Notes to Basic Financial Statements

11. Pension Plans

The District Attorney and Assistant District Attorneys are members of the District Attorney's Retirement System. Secretaries and other employees of the District Attorney's office are members of the Parochial Employees Retirement System of Louisiana, Plan A. These retirement systems are multiple employer, statewide retirement systems which are administered by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature. At December 31, 2004, the District Attorney had employees covered by the District Attorney's Retirement System and employees covered by the Parochial Employees Retirement System, Plan A.

Under the District Attorney's Retirement System, covered employees are required to contribute seven percent (7%) of their salary. The District Attorney and most Assistant District Attorneys participate. Effective July 1, 2004 the employer contribution rate is three and 75/100 percent (3.75%). The District Attorney's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the District Attorney's Retirement System. That report may be obtained by writing to District Attorney's Retirement System, 506 Frenchmen's Street, New Orleans, LA 70190.

Under the Parochial Employees Retirement System, Plan A, employees who retire after thirty (30) years of creditable service regardless of age, twenty-five (25) years of creditable service and at least fifty-five (55) years of age, or ten (10) years of creditable service and at least sixty (60) years of age are entitled to a retirement benefit, payable monthly for life, equal to three percent (3%) of their average compensation for any thirty-six (36) months of consecutive service in which their compensation was highest, multiplied by their years of creditable service. Benefits fully vest upon reaching five (5) years of service. The Parochial Employees Retirement System also provides death and disability benefits. Covered employees are required to contribute nine and one-half percent (9.5%) of their salary to this plan while the employer contributes eleven and 75/100 percent (11.75%). Employer contributions under this plan for covered employees are made one hundred percent (100%) by the District Attorney's office for Title IV-D program employees and only partially by the District Attorney's office for all other employees. All such employees during the year ended December 31, 2004, were covered by the Parochial Employees Retirement System.

The Parochial Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Parochial Employees Retirement System, Plan A. That report may be obtained by writing to Parochial Employees Retirement System, P.O. Box 14619, Baton Rouge, LA 70898-4619.

Most pension expenditures of the District Attorney's office are paid by the Rapides Parish Criminal Court Fund and the Rapides Parish Police Jury, except employees working in the Title IV-D program. The District Attorney records pension expenditures when paid to these retirement systems. The pension contributions, which are equal to the required contributions, for the last three years are as follows:

<u>Year</u>	<u>Title IV-D Program Employees</u>	<u>Other Employees</u>
2002	\$ 25,107	\$ 21,975
2003	24,057	25,553
2004	42,772	50,343

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2004**

Notes to Basic Financial Statements

12. On-Behalf Payments

The accompanying financial statements include on-behalf payments made by the Rapides Parish Police Jury, its Criminal Court Fund, and the State of Louisiana to the District Attorney's office for salaries and related fringe benefits, as required by GASB Statement No. 24 *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*.

Rapides Parish Police Jury (RPPJ) General Fund	\$ 557,398
Rapides Parish Police Jury Criminal Court Fund	965,009
Less: Amount paid to RPPJ as reimbursement by the District Attorney	<u>(370,272)</u>
Net amount paid by RPPJ	1,152,135
State of Louisiana	<u>427,655</u>
	\$ 1,579,790

13. Expenditures of the District Attorney Not Included in the Financial Statements

The accompanying financial statements do not include certain other expenditures paid by the Rapides Parish Police Jury General Fund and Criminal Court Fund. These expenditures are summarized as follows:

Dues and subscriptions	\$ 175
Telephone	15,078
Equipment maintenance	27,467
Professional fees	2,732
Auto insurance	9,266
Office supplies	45,172
Office equipment purchase	2,325
Non-inventory equipment	10,371
Travel	5,000
Library materials	<u>39,757</u>
	\$ 157,343

Also, the capital assets used by the District Attorney that are purchased with the Rapides Parish Police Jury's money are reported in the Police Jury's financial statements. Capital assets purchased with the District Attorney's General Fund or Title IV-D Fund revenues are reported in the District Attorney's financial statements.

14. Risk Management

The District Attorney is exposed to various risks of loss related to torts, theft, or damage and destruction of assets. The Rapides Parish Police Jury carries commercial insurance coverage on some assets. No claims from these risks have exceeded commercial insurance coverage in any of the past three years.

15. Concentration of Risk

As detailed in Note 1, the District Attorney's office receives a substantial portion of its operating revenue from the Rapides Parish Police Jury's General Fund and Criminal Court Fund and is considered a component unit of the Rapides Parish Police Jury.

Required Supplemental Information – Part II

District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budgets and Actual
General Fund
Year Ended December 31, 2004

Exhibit H

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 1,831,986	\$ 1,807,304	\$ 1,730,261	\$ (77,043)
Fees, commissions, and fines	585,350	576,700	570,912	(5,788)
Charges for services	185,300	173,300	180,678	7,378
Investment earnings	1,450	1,900	4,011	2,111
Rentals, leases, and royalties	-	-	30,000	30,000
Miscellaneous	102,500	171,400	152,790	(18,610)
Total Revenues	2,706,586	2,730,604	2,668,652	(61,952)
Expenditures				
Current				
General government - judicial	2,624,784	2,671,342	2,628,678	42,664
Capital outlay	3,000	3,272	2,217	1,055
Debt service				
Principal	36,000	36,000	40,000	(4,000)
Interest and other charges	-	-	7,837	(7,837)
Total Expenditures	2,663,784	2,710,614	2,678,732	31,882
Excess (Deficiency) of Revenues over Expenditures	42,802	19,990	(10,080)	(30,070)
Other Financing Sources (Uses)				
Transfers out	-	-	(26,456)	(26,456)
Total Other Financing Sources (Uses)	-	-	(26,456)	(26,456)
Net Change in Fund Balances	42,802	19,990	(36,536)	(56,526)
Fund Balances, Beginning of Year	140,866	140,866	140,866	-
Fund Balances, End of Year	\$ 183,668	\$ 160,856	\$ 104,330	\$ (56,526)

See independent auditor's report.

District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budgets and Actual
Title IV-D Fund
Year Ended December 31, 2004

Exhibit I

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 687,400	\$ 701,350	\$ 703,136	\$ 1,786
Investment earnings	-	-	65	65
Total Revenues	<u>687,400</u>	<u>701,350</u>	<u>703,201</u>	<u>1,851</u>
Expenditures				
Current				
General government - judicial - Title IV-D	679,400	687,100	729,657	(42,557)
Capital outlay	8,000	14,250	-	14,250
Total Expenditures	<u>687,400</u>	<u>701,350</u>	<u>729,657</u>	<u>(26,307)</u>
Deficiency of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>(26,456)</u>	<u>(26,456)</u>
Other Financing Sources				
Transfers in	-	-	26,456	26,456
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>26,456</u>	<u>26,456</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund Balances, End of Year</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

Supplemental Information

District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
General Fund
Balance Sheet
December 31, 2004

Exhibit J-1

Assets

Cash	\$ 106,394
Certificates of deposit	97,048
Receivables	
Grant	21,120
Reimbursement of LACE disbursements	11,598
Due from Rapides Parish Police Jury	9,500
Other governmental units	26,392
Other receivables	55,000
Interest receivable	383
Interfund receivable from Title IV-D Fund	19,171
Interfund receivable from Agency Funds	
Restitution Fund	2,641
Worthless Checks Fund	2,882
Special Asset Forfeiture Trust Fund	19,121
Bond Forfeiture Fund	184
<u>Total Assets</u>	<u>\$ 371,434</u>

Liabilities and Fund Balances

Liabilities	
Accounts payable	\$ 267,104
Fund Balances - Unreserved	
Designated	88,875
Undesignated	15,455
Total Fund Balances	<u>104,330</u>
<u>Total Liabilities and Fund Balances</u>	<u>\$ 371,434</u>

See independent auditor's report.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
General Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Final Budget and Actual
Year Ended December 31, 2004**

**Exhibit J-2
(Continued)**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
Revenues			
Intergovernmental revenue			
Grant revenue	\$ 102,400	\$ 79,531	\$ (22,869)
Driver's license fees	10,300	8,838	(1,462)
Legal fees	45,500	45,500	-
Operating support from Rapides Parish Police Jury (RPPJ)	24,000	16,602	(7,398)
On-behalf payments made by governmental entities	1,625,104	1,579,790	(45,314)
Fines and forfeitures			
Commissions on fines, bond forfeitures, court costs, and asset forfeitures	393,400	389,945	(3,455)
Pretrial intervention income	183,300	180,967	(2,333)
Charges for services			
Worthless checks collection fees	173,300	180,678	7,378
Lease income - Title IV-D Fund	-	30,000	30,000
Investment earnings	1,900	4,011	2,111
Miscellaneous	171,400	152,790	(18,610)
Total Revenues	<u>2,730,604</u>	<u>2,668,652</u>	<u>(61,952)</u>
Expenditures			
Current - general government - judicial			
Salaries and related benefits	517,696	524,533	(6,837)
Operating support to Criminal Court Fund	369,180	370,272	(1,092)
On-behalf payments made by governmental entities	1,625,104	1,579,790	45,314
Local agency compensated enforcement funding (LACE)	20,983	19,139	1,844
Contract services	11,000	11,045	(45)
Insurance	32,400	20,079	12,321
Professional fees	16,783	16,783	-
Travel and seminars	16,400	21,277	(4,877)
Office maintenance	950	1,946	(996)
Vehicle maintenance	14,100	14,086	14
Office supplies	10,376	11,366	(990)
Utilities	3,600	3,407	193
Dues and subscriptions	31,100	32,152	(1,052)
Miscellaneous	1,670	2,803	(1,133)
Total General Government	<u>2,671,342</u>	<u>2,628,678</u>	<u>42,664</u>

See independent auditor's report.

District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
General Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Final Budget and Actual
Year Ended December 31, 2004

Exhibit J-2
(Concluded)

	Final Budget	Actual	Variance- Positive (Negative)
Capital outlay - equipment	\$ 3,272	\$ 2,217	\$ 1,055
Debt service			
Principal	36,000	40,000	(4,000)
Interest	-	7,837	(7,837)
Total Debt Service	<u>36,000</u>	<u>47,837</u>	<u>(11,837)</u>
Total Expenditures	<u>2,710,614</u>	<u>2,678,732</u>	<u>31,882</u>
Excess (Deficiency) of Revenues over Expenditures	19,990	(10,080)	(30,070)
Other Financing Sources (Uses)			
Transfers out			
Title IV-D Fund	<u>-</u>	<u>(26,456)</u>	<u>(26,456)</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	19,990	(36,536)	(56,526)
Fund Balance, Beginning of Year	<u>140,866</u>	<u>140,866</u>	<u>-</u>
<u>Fund Balance, End of Year</u>	<u><u>\$ 160,856</u></u>	<u><u>\$ 104,330</u></u>	<u><u>\$ (56,526)</u></u>

See independent auditor's report.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Special Revenue Fund - Title IV-D Fund
Balance Sheet
December 31, 2004**

Exhibit K-1

Assets

Cash	\$ 2,104
Intergovernmental receivable	
Grant	<u>113,048</u>
<u>Total Assets</u>	<u>\$ 115,152</u>

Liabilities and Fund Balance

Liabilities

Accounts payable	\$ 95,981
Interfund payable to General Fund	<u>19,171</u>
Total Liabilities	<u>115,152</u>

Fund Balance - Unreserved - Undesignated

-

Total Liabilities and Fund Balance

\$ 115,152

See independent auditor's report.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Special Revenue Fund - Title IV-D Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Final Budget and Actual
Year Ended December 31, 2004**

Exhibit K-2

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
Revenues			
Intergovernmental revenue			
Grant revenue			
Title IV-D Program	\$ 701,350	\$ 692,575	\$ (8,775)
Operating support from Criminal Court Fund	-	10,561	10,561
Investment earnings	-	65	65
Total Revenues	<u>701,350</u>	<u>703,201</u>	<u>1,851</u>
Expenditures			
Current - general government - judicial - Title IV-D			
Salaries and related benefits	598,700	649,754	(51,054)
Contract services	-	1,040	(1,040)
Travel and seminars	13,000	6,040	6,960
Office supplies	4,000	5,836	(1,836)
Telephone	7,000	4,993	2,007
Utilities	5,600	4,937	663
Rent	36,000	30,000	6,000
Insurance	8,500	8,300	200
Dues and subscriptions	1,200	315	885
Building and maintenance	3,300	468	2,832
Parent locate services	300	45	255
Equipment lease	3,500	3,756	(256)
Professional fees	4,500	6,129	(1,629)
Library costs	1,500	5,927	(4,427)
Miscellaneous	-	2,117	(2,117)
Total General Government	<u>687,100</u>	<u>729,657</u>	<u>(42,557)</u>
Capital outlay	<u>14,250</u>	<u>-</u>	<u>14,250</u>
Total Expenditures	<u>701,350</u>	<u>729,657</u>	<u>(28,307)</u>
Deficiency of Revenues over Expenditures	-	(26,456)	(26,456)
Other Financing Sources			
Transfers in			
General Fund	<u>-</u>	<u>26,456</u>	<u>26,456</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund Balance, End of Year</u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See independent auditor's report.

Agency Funds

Restitution Fund - To account for the collection and ultimate disposition of funds charged by a judge to be paid to victims of certain crimes as restitution for the crime. The funds are disbursed according to court orders once a case has been fully appealed and finalized.

Worthless Checks Fund - To account for funds collected by the District Attorney's office on behalf of merchants from customers writing checks on accounts with insufficient funds.

Special Asset Forfeiture Trust Fund - To account for assets seized under Louisiana Revised Statute 40:2600, which is entitled "Seizure and Controlled Substances Property Forfeiture Act of 1989." Under this act, assets purchased with money received from illegal controlled substances activity may be seized. Once forfeiture is legally determined, the seized assets are divided between the following agencies: sixty percent (60%) to the law enforcement seizing agency; twenty percent (20%) to the Criminal Court Fund; and twenty percent (20%) to the District Attorney General Fund.

Bond Forfeiture Fund - To account for the collection and disbursement of forfeited bonds resulting from a defendant not appearing for a required scheduled court appearance.

District Attorney of the Ninth Judicial District
 Rapides Parish, Louisiana
 Fiduciary Fund Types - All Agency Funds
 Combining Balance Sheet
 December 31, 2004

Exhibit L-1

Assets

Cash	\$ 18,280				
Seized vehicles		\$ 11,471	\$ 154,028	\$ 2,250	\$ 186,029
Jewelry and other seized assets			50,695		50,695
			1,107		1,107
Total Assets	\$ 18,280	\$ 11,471	\$ 205,830	\$ 2,250	\$ 237,831

Liabilities

Interfund payables	\$ 2,641	\$ 2,882	\$ 19,121	\$ 184	\$ 24,828
Amount held for others	15,639	8,589	186,709	2,066	213,003
Total Liabilities	\$ 18,280	\$ 11,471	\$ 205,830	\$ 2,250	\$ 237,831

See independent auditor's report.

District Attorney of the Ninth Judicial District
 Rapides Parish, Louisiana
 Fiduciary Fund Types - All Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 Year Ended December 31, 2004

Exhibit L-2

	Restitution Fund	Worthless Checks Fund	Special Asset Forfeiture Trust Fund	Bond Forfeiture Fund	Total
Balances, Beginning of Year	\$ 14,026	\$ 3,997	\$ 239,106	\$ 500	\$ 257,629
Additions					
Collections for restitution	57,590				57,590
Collections on worthless checks		645,121			645,121
Receipts from asset forfeitures			193,596		193,596
Receipts from bond forfeitures				2,000	2,000
Interest income	58		1,320		1,378
Total Additions	57,648	645,121	194,916	2,000	899,685
Deductions					
Amounts paid to litigants, merchants, and General Fund	53,394	637,647			691,041
Amounts paid to governmental units or returned to defendant			228,192	250	228,442
Total Deductions	53,394	637,647	228,192	250	919,483
Balances, End of Year	\$ 18,280	\$ 11,471	\$ 205,830	\$ 2,250	\$ 237,831

See independent auditor's report.

**Other Report Required by
*Government Auditing Standards***

**Report on Internal Control over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

**Report on Internal Control over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

The Honorable James C. Downs
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

We have audited the financial statements of the governmental activities and each major fund of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 2004, which collectively comprise the District Attorney's basic financial statements and have issued our report thereon dated May 27, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District Attorney's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as finding 2004-01.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However we consider the reportable condition item 2004-01 to be a material weakness.

MARVIN A. JUNEAU, C.P.A.

ROBERT L. LITTON, C.P.A.

MICHAEL A. JUNEAU, C.P.A.

R. FRED RANDOW, C.P.A.

ROBERT W. DVORAK, C.P.A.

JAMES N. BALLARD, C.P.A.

ERNEST F. SASSER, C.P.A.

REBECCA B. MORRIS, C.P.A.

L. PAUL HOOD, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

The Honorable James C. Downs
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings and questioned costs as item 2004-01.

This report is intended solely for the information and use of the District Attorney, Louisiana Legislative Auditor, federal awarding agencies, pass-through entities, and management and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 21:513, this report is in fact a public document.

Payne, Moore & Herrington, LLP

Certified Public Accountants

May 27, 2005

Schedule of Findings and Questioned Costs

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Schedule of Findings and Questioned Costs
Year Ended December 31, 2004**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? x yes no

Reportable conditions identified
that are not considered to be
material weaknesses? yes x none reported

Noncompliance material to financial
statements noted? x yes no

Management's Corrective Action Plan See Attached

*Management's Summary Schedule of Prior
Audit Findings* See Attached

*Memorandum of Other Comments
and Recommendations* None Issued

Federal Awards Not Applicable

Section II - Financial Statement Findings

Finding 2004-01 Controls over and Record Keeping of Capital Assets

Criteria: The objectives of an internal control structure are to provide management with reasonable, but not absolute assurance that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America. Controls are necessary in physical safeguarding of capital assets from unauthorized use and theft. LA R.S. 24:515 also provides compliance requirements relating to the record keeping of capital assets. The records should include information as to the date of purchase, the initial cost, the disposition, if any, the purpose of such disposition, and the recipient of the disposed asset.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Schedule of Findings and Questioned Costs
Year Ended December 31, 2004**

Condition: The District Attorney did not perform a periodic physical inventory of all capital assets for the year ended December 31, 2004. Also, upon reviewing the fixed asset detail, the District Attorney's Office Administrator noted over \$161,000 in office equipment disposals. There were no detail records available to document the asset dispositions, i.e., the purpose of or the recipient of such dispositions. It was noted that many of the dispositions could have occurred in prior years, and the detail asset records never updated for such disposals.

Recommendation: We recommend that the District Attorney complete a physical inventory of all capital assets at least annually and maintain detail records on all asset dispositions.

Management's Response: See Management's Corrective Action Plan.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Management's Corrective Action Plan
Year Ended December 31, 2004**

The District Attorney of the Ninth Judicial District respectfully submits the following corrective action plan for the year ended December 31, 2004.

Independent Public Accounting Firm:

Payne, Moore & Herrington, LLP
PO Box 13200
Alexandria, LA 71315-3200

Auditee Contact Person:

Mrs. Paula Brady
Office Administrator
District Attorney of the Ninth Judicial District
318-473-6650

Audit Period: January 1, 2004 through December 31, 2004

The findings from the Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the Schedule.

Reportable Conditions

Finding 2004-01 Controls over and Record Keeping of Capital Assets

Condition: The District Attorney did not perform a periodic physical inventory of all capital assets for the year ended December 31, 2004. Also, upon reviewing the fixed asset detail, the District Attorney's Office Administrator noted over \$161,000 in office equipment disposals. There were no detail records available to document the asset dispositions, i.e., the purpose of or the recipient of such dispositions. It was noted that many of the dispositions could have occurred in prior years, and the detail asset records never updated for such disposals.

Recommendation: It was recommended that the District Attorney complete a physical inventory of all capital assets at least annually and maintain detail records on all asset dispositions.

Action Taken: A physical inventory of all property of the District Attorney has been done for each preceding year; however, this physical inventory was not done for 2004. The asset keeping program which we began using in 2004 had an abundance of office equipment and furnishings entered which should not have been entered since this equipment was 30 or more years old and had been placed out of service in prior years. The District Attorney is making another physical inventory of the office equipment, furnishings, vehicles, etc. and will make every effort to see that the current asset keeping program is complete and up to date.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Management's Summary Schedule of Prior Audit Findings
Year Ended December 31, 2004**

Reportable Conditions

Finding 2003-01 – Segregation of Duties

Condition: One of the most critical areas of separation of employee duties is cash. An instance was noted where an employee wrote the check, signed the check, and approved the payment for a check that was issued to that same employee.

Resolved.

Finding 2003-02 – Approval of Invoices

Condition: In the auditor's review of forty disbursements, they noted two checks that were issued without an approval noted by an authorized member of management. The person that normally approves the invoices was out of the office.

Resolved.

Finding 2003-03 – Asset Seizure Refund

Condition: Money was seized under Louisiana Revised Statute 40:2600 "Seizure and Controlled Substances Property Forfeiture Act of 1989". The Metro Narcotics unit held the seized money as evidence without turning it over to the District Attorney when it was seized. The District Attorney's office issued a refund check to the person that the money had been seized from on September 4, 2003. Metro Narcotics did not give the evidence money to the District Attorney until March 25, 2004. Therefore, someone else's money was used to cover this refund.

Resolved.

Finding 2003-04 – Sick and Annual Leave Records

Condition: The District Attorney has a sick and annual leave policy in place. Payroll records are not being kept on a timely basis for sick and annual leave. Information on how many hours an employee has of sick and annual leave was not figured for 2003 until we began our fieldwork for the audit. This could lead to an abuse of sick and annual leave by employees.

Resolved.